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REPORT NO. 2022-03

TO: David Bateman, Director
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FROM: Melissa Dondero, Inspector General/Chief Audit Executive *md*
Division of Inspector General

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
Teresa Del Rio, Executive Director, Court and Operational Services Division
Jeanette Phillips, Chief Deputy Director, Finance Division
Hien (Robert) Tran, Manager, Probate Court Records Department

SUBJECT: Unannounced Audit of the Probate Court Records Department Change Fund and Notary Journals

DATE: February 28, 2022

This letter serves to inform you that the Division of Inspector General completed an unannounced audit of the Probate Court Records Department Change Fund and Notary Journals on February 3, 2022.

The objectives of our audit were to:

1. Reconcile the Change Fund and ascertain that the appropriate internal controls, safeguards, and policies and procedures are being followed, safeguarding the County funds under your departmental control.
2. Sample Notary Journals to ascertain that notaries are logging notarial acts, completing all Notary Journal fields, and not improperly using Deputy Clerk stamps in lieu of Notary stamps in accordance with established policies and procedures.

Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of*



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Inspector General, and accordingly, included such tests of records and other auditing procedures as we considered necessary in the circumstances.

The Probate Court Records Department Change Fund reconciled to the authorized amount. The department's internal controls and safeguarding of this fund are adequate, and the policies and procedures are being followed.

The audit noted a non-compliance issue regarding adherence to existing documented policies and procedures for notaries.

The issue is noted below.

Two Notaries Had Incomplete Notary Journal Entries.

The Probate Court Records Department had three Notaries (employees) who performed notarial acts on behalf of the Clerk's Office. We reviewed the Notary Journal records of all three notaries to determine if all required fields were complete. We limited our review to Notary Journal records dated subsequent to our last unannounced audit on September 24, 2020. During that audit, we identified 98 total instances of incomplete fields.

Our current review indicated the three notaries completed 119 total Notary Journal entries. Two of the three employees had 10 total incomplete Notary Journal entries containing 17 incomplete fields. Therefore, 10 of the 119, or 8%, Notary Journal entries reviewed were found to be incomplete. The incomplete fields and number of instances for the two employees are summarized in the following table:

Incomplete Fields	Number of Instances
Type of Notarial Act	1
Receipt #	2
Fee Charged	2
Signer's Representative Capacity	1
Form of Identification	1
Signer's Printed Name	1
Oath/Affirmation Initials	8
Acknowledgement Initials	1
Total	17

The Clerk's Notary Journal and Reference Guide states:

"As a Notary Public employed by the Clerk of the Circuit Court, you are required to complete a journal entry each time you perform a Notary Act."

The Clerk's Notary Checklist states:

"Signer(s) and you complete journal entry (make sure you have all information completed in your journal)."

The National Notary Association states:

"[The notary record] can protect Notaries if they are ever accused of misconduct or sued."

When we asked the Probate Court Records Department employees about the incomplete entries in the Notary Journals, the employees did not provide a reason for leaving the required fields blank.

Incomplete Notary Journal entries create non-compliance issues with the Clerk's Notary Journal and Reference Guide and the Clerk's Notary Checklist. In addition, an incomplete Notary Journal entry can potentially create liability issues for the notary and the Clerk's Office.

We Recommend Management instruct notaries to complete all sections and fields of the Notary Journal entry for all notarial acts provided.

Management Response:

Management Concurs. On November 18, 2021, Probate management and supervisors did a random review of all employees' notary journals. Incomplete journals were found; however, the missing information could not be filled in after the fact. Management instructed all notaries to fill out all of the notary journal fields completely going forward. All errors found in this audit were prior to November 18, 2021. Management will have more frequent reviews of employees' notary journals throughout the year to ensure compliance with statutes and departmental procedures.

We appreciate your staff's cooperation during this audit.